

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

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In re:	PROMESA
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	Title III
as representative of	No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

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**CERTIFICATE OF SERVICE**

I, Christian Rivera, depose and say that I am employed by Prime Clerk LLC (“**Prime Clerk**”), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On December 20, 2018, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by method set forth on the Master Service List attached hereto as **Exhibit A**:

- Notice of Hearing for Objection of Puerto Rico Sales Tax Financing Corporation to Claim of KPMG, LLC (Claim No. 1177488) [Docket No. 4538] (the “**Objection to the KPMG, LLC Claim**”)
- Notice of Hearing for Objection of Puerto Rico Sales Tax Financing Corporation to Proof of Claim of Lehman Brothers Special Financing Inc. (Claim No. 34857) [Docket No. 4539] (the “**Objection to the Lehman Brothers Claim**”)

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- Joint Informative Motion Regarding Ponce Real Estate Corporation's Motion for Application Requesting Administrative Rent [Docket No. 4545]

On December 19, 2018, at my direction and under my supervision, employees of Prime Clerk caused the Objection to the KPMG, LLC Claim to be served via First Class Mail on [MMLID: 1177488], KPMG, LLC, Angel Perez & Luisette Negron, American International Plaza, 250 Avenue Luis Muñoz Rivera, San Juan, PR, 00918.

On December 19, 2018, at my direction and under my supervision, employees of Prime Clerk caused the Objection to the Lehman Brothers Claim to be served by the method set forth on the Affected Claimants Service List attached hereto as **Exhibit B**.

Dated: December 26, 2018

  
\_\_\_\_\_  
Christian Rivera

State of New York  
County of New York

Subscribed and sworn to (or affirmed) before me on December 26, 2018, by Christian Rivera, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature:  \_\_\_\_\_

JESSICA G. BERMAN  
NOTARY PUBLIC, STATE OF NEW YORK  
No. 02BE6333194  
Qualified in Nassau County  
Commission Expires 11/16/2019

**Exhibit A**

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Alejandro A. Santiago Martinez, Katarina Stipec Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com asantiago@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com	Email
Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E.	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Sharlene M. Malavé-Vallines, Katarina Stipec Rubio, & Pedro Jimenez-Rodriguez PO Box 70294 San Juan PR 00936-8294	kstipec@amgprlaw.com pjime@icepr.com pjime@lawfirm-pr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	c/o Excelerate Energy Limited Partnership Attn: Daniel Bustos, Chief Development Officer 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., and Cooperativa de Ahorro y Crédito Vega Alta	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com	First Class Mail
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Federal Agency	AmeriCorps	Attn: Kim Mansaray 1201 New York Ave., NW Washington DC 20525		First Class Mail
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Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
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Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc.	Asociación de Profesoras y Profesores del Recinto Universitario de Mayagüez, Inc.	Apartado Postal 2227 Mayagüez PR 00681		First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709	Marieli.Paradizo@ponce.pr.gov	First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol PO Box 29227 San Juan PR 00929-0227	xavier.carol@abertis.com	Email
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923	xavier.carol@abertis.com	Email
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Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Banco Santander Puerto Rico	Attn: Rafael Bonilla Rodriguez 207 Ponce de Leon Ave. Hato Rey PR 00917-1818	rbonilla@bspr.com	Email
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Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email

Exhibit A  
Master Service List  
Served as set forth below

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Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez Urb. Constancia 2803 Calle San Francisco Ponce PR 00717	remmanuelli@me.com	Email
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Exhibit A  
Master Service List  
Served as set forth below

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Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katuska Bolanos-Lugo, Angel J. Valencia P.O. Box 364966 403 Muoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC)	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Caronda Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	c/o Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
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Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hburos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com	Email
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas-Ayala, Esq., Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres & Alberto J. E. Añeses-Negrón, Esq. El Caribe Office Building	jcasillas@cstlawpr.com aaneses@cstlawpr.com emontull@cstlawpr.com	Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc.	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas-Ayala, Esq. & Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq. PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com aaneses@cstlawpr.com	Email
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Daniel Patrick Moynihan Courthouse United States District Court 500 Pearl St., Suite 3212 New York NY 10007-1312		Overnight Mail

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Pedro L. Casanovas Balado, Olga I. Trinidad Nieves, Raúl E. Casanovas Balado, Lolita Gandarilla de Casanovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociade	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
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Counsel to Integrand Assurance Company	Cobián Roig Law Offices	Attn: Eduardo J. Cobián Roig PO Box 9478 San Juan PR 00908-9478	eduardo@cobianroig.com	Email
Intervenor in Adversary Proceeding 17-00250	Cohen, Weiss and Simon LLP	Attn: Hiram M. Arnaud 900 Third Ave 21st Floor New York NY 10022	harnaud@cwsny.com	Email
Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara & Hiram M. Arnaud 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com Harnaud@cwsny.com	Email
Constructora Santiago II, Corp.	Constructora Santiago II, Corp.	Attn: Eng. José López PO Box 364925 San Juan PR 00936-4925	jlopez@constructorasantiago.com	Email
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	Attn: Brian M. Dick Biascoechea #403 Calle 12 de Octubre Urb. El Vedado San Juan PR 00918	bmd@bmdcounselors.com	Email
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	Attn: Brian M. Dick Biascoechea P.O. Box 194021 San Juan PR 00919-4021	bmd@bmdcounselors.com	Email
Counsel to Canyon Capital Advisors, LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management, LP, OZ Management LP, OZ Management II, LP, and QTCB Noteholder Group	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Agüet and Sergio E. Criado Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com scriado@calopsc.com	Email
Counsel to Metric Engineering, Inc.	Coto & Associates	Attn: Ramón Coto-Ojeda & Gladira Robles-Santiago MCS Plaza, Suite 800 255 Ponce de León Ave. Hato Rey PR 00918	rco@crlawpr.com gar@crlawpr.com	Email
Counsel to Metric Engineering, Inc.	Coto & Associates	Attn: Ramón Coto-Ojeda & Gladira Robles-Santiago P.O. Box 71449 San Juan PR 00936-8549	rco@crlawpr.com gar@crlawpr.com	Email
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Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP	Delgado & Fernandez, LLC	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email
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Federal Agency	Department of Homeland Security (DHS)	Attn: John F. Kelly 245 Murray Lane., SW Washington DC 20528-0075		First Class Mail
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Counsel to Governor Ricardo Rosselló, Hon. Raúl Maldonado Gautier, and Hon. José Iván Marrero Rosado	Department of Justice	Attn: Wandymar Burgos Vargas, Deputy Secretary in Charge of Litigation PO Box 9020192 San Juan PR 00902-0192	wburgos@justicia.pr.gov	Email
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Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando Martínez Torres by him and as inheritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale	James Law Offices	Attn: Glenn Carl James PMB 501 1353 Rd. 19 Guaynabo PR 00966-2700	glennncarljameslawoffices@gmail.com	Email
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Master Service List  
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Exhibit A  
Master Service List  
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Reliable Equipment Corporation	Reliable Equipment Corporation	Attn. Marilyn Del Valle, General Manager, Reliable Equipment Corporation P.O. Box 2316 Toa Baja PR 00951-2316		First Class Mail
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Counsel to Management Consultants & Computer Services, Inc.	Ricardo L. Ortiz-Colón, Esq.	PO Box 195236 San Juan PR 00919-5236	ortizcolonricardo@gmail.com rortiz@rlclaw.onmicrosoft.com	Email
Ricardo Rosello Nevares, Defendant in Adversary Proceeding 17-00250 and 18-00053	Ricardo Rosello Nevares	Through the Secretary of Justice Calle Olimpo Esquina Axtmeyer PDA. 11 Miramar San Juan PR 00911		First Class Mail
Counsel to Lord Electric Company of Puerto Rico	Rickenbach Ojeda Attorneys at Law PSC	Attn: Nanette Rickenbach 400 Juan Calaf PMB 232 San Juan PR 00918	nrickenbach@rickenbachpr.com	Email
Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc.	Rivera Colón, Rivera Torres & Rios Berly, PSC	Attn: Victor M. Rivera-Rios 1502 Fernandez Juncos Ave. San Juan PR 00909	victorriverrios@rcrtrblaw.com	Email
Counsel to US Bank, National Association and US Bank Trust, National Association, Each as Trustee for Various Bond Issues, Attorneys for U.S. Bank National Association, in its Capacity as Trustee	Rivera Tulla & Ferrer, LLC	Attn: Eric A. Tulla, Iris J. Cabrera-Gómez, Manuel Rivera Aguiló Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	etulla@riveratulla.com icabrera@riveratulla.com marivera@riveratulla.com	Email
Counsel for U.S. Bank National Association as Indenture Trustee (solely insuch capacity, the "Trustee")	Rivera, Tulla and Ferrer, LLC	Attn: Crystal N. Acevedo-Jimenez Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	cacevedo@riveratulla.com	Email
Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189	Robbins, Russell, Englert, Orseck, Untereiner & Sauber, LLP	Attn: Lawrence S. Robbins, Mark T. Stancil, Gary A. Orseck, Kathryn S. Zecca, Donald Burke, Lanora C. Pettit & Joshua S. Bolian 1801 K Street, NW Washington DC 20006	lrobbins@robbinsrussell.com mstancil@robbinsrussell.com gorseck@robbinsrussell.com kzecca@robbinsrussell.com dburke@robbinsrussell.com lpettit@robbinsrussell.com jbolian@robbinsrussell.com	First Class Mail and Email
Counsel to Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041	Roberto Maldonado Law Office	Attn: Roberto O. Maldonado-Nieves 344 Street #7 NE Office 1-A San Juan PR 00920	romn1960@gmail.com	Email
Interested Party	Roberto Quiles	PO Box 1337 San Sebastian PR 00685-1337	estudiolegalrivera2@gmail.com	Email
Counsel to the Ad Hoc Puerto Rico Municipalities Committee	Rochelle McCullough, LLP	Attn: Michael R. Rochelle, Esq. & Kevin D. McCullough, Esq. 325 N. St. Paul, Suite 4500 Dallas TX 75201	buzz.rochelle@romclaw.com kdm@romclaw.com	Email
Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs & Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	manuel@rodriguezbanchs.com rosasegui@yahoo.com	Email
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227	Rodriguez Marxuach Law Offices, PSC	Attn: Miguel J. Rodriguez-Marxuach PO Box 16636 San Juan PR 00908-6636	mrm@rmlawpr.com	Email
Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Attn: Douglas H. Hallward-Driemeier 2099 Pennsylvania Avenue, NW Washington DC 20006-6807	Douglas.Hallward-Driemeier@ropesgray.com	Email

Exhibit A  
Master Service List  
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Counsel to Knighthood Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Attn: Keith H. Wofford, Daniel G. Egan 1211 Avenue of the Americas New York NY 10036-8704	Keith.Wofford@ropesgray.com Daniel.Egan@ropesgray.com	Email
Counsel to Fideicomiso Hernandez Castrodad	Rosendo E. Miranda López, Esq.	P.O. Box 192096 San Juan PR 00919-2096	r.miranda@rmandalex.net	Email
Counsel to Gila, LLC	RPP Law, PSC	Attn: Roberto L. Prats, Esq. American Airlines Building 1509 López Landrón, Piso 10 San Juan PR 00911	rprats@rpplaw.com	Email
Counsel to United Surety & Indemnity Company	Saldaña & Saldaña Egozcue, PSC	Attn: Héctor Saldaña-Egozcue, Esq. & Carlos Lugo-Fiol, Esq. Popular Center - Suite 1420 208 Ponce de León Avenue San Juan PR 00918-1050	carlos.lugo@saldanalaw.com hector.saldana@saldanalaw.com	Email
Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065	Saldaña, Carvajal & Vélez-Rivé, PSC	Attn: José A. Sánchez-Girona, Esq., Melissa Hernández-Carrasquillo, Esq. 166 Avenida de la Constitución San Juan PR 00901	jsanchez@scvrlaw.com mhernandez@scvrlaw.com	Email
Counsel to Doral Financial Corporation	Salichs Pou & Associates, PSC	Attn: Juan C. Salichs and Edna M. Tejeda-Oyola PO Box 195553 San Juan PR 00919-5533	jsalichs@splawpr.com etejeda@splawpr.com	Email
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Counsel for Filsinger Energy Partners, Inc.	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet 270 Muñoz Rivera Avenue San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com	Email
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Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Santander Securities, LLC	Attn: James Vannah 207 Ponce de León Ave. 4th Floor San Juan PR 00917-1818	jvannah@santandersecurities.com	Email
Counsel to Cooperativa de Ahorro Y Credito San Jose	Santi Law Office	Attn: Jose Angel Santini Bonilla PO Box 552 Aibonito PR 00705	santilawoffice@yahoo.com	Email
Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc.	Sarlaw LLC	Attn: Sergio A. Ramirez De Arellano Banco Popular Center, Suite 1022 209 Muñoz Rivera Avenue San Juan PR 00918-1009	sramirez@sarlaw.com	Email
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Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov	Email
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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to National Public Finance Guarantee Corporation	Seda & Perez Ochoa, PSC	Attn: Eric Perez Ochoa PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com	Email
Counsel to The Bank of New York Mellon, as trustee, Total Petroleum Puerto Rico Corp., Siemens Transportation Partnership Puerto Rico, S.E., and Siemens Corporation	Sepulvado & Maldonado, PSC	Attn: José Javier Santos Mimoso, Elaine Maldonado Matias, Anibal J. Núñez González, Aurivette Deliz Delgado, & Albéniz Couret Fuentes 304 AVE PONCE DE LEON # 990 San Juan PR 00918-2029	jsantos@smlawpr.com anunez@smlawpr.com emaldonado@smlawpr.com acouret@smlawpr.com adeliz@smlawpr.com	First Class Mail
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Counsel to Sola Ltd, Solus Opportunities Fund 5 LP, and Ultra Master Ltd.	Simpson Thacher & Bartlett LLP	Attn: Sandy Qusba, Bryce L. Friedman, Nicholas Baker & Edward R. Linden 425 Lexington Avenue New York NY 10017-3954	squsba@stblaw.com bfriedman@stblaw.com nbaker@stblaw.com edward.linden@stblaw.com	First Class Mail and Email
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	PO Box 13978 San Juan PR 00908-3978	MARIAE.HERNANDEZ@prepa.com	Email
Counsel to Vitol Inc. and Vitol S.A.	Skadden, Arps, Slate, Meagher & Floam LLP	Attn: Jay M. Goffman, Mark A. McDermott Four Times Square New York NY 10036-6522	Jay.goffman@skadden.com mark.mcdermott@skadden.com	Email
Federal Agency	Small Business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416		First Class Mail
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	SREAEE	Edif. Juan Ruiz Vélez Ave. Ponce de León 1110 Santurce PR 00907		First Class Mail
HTA Creditor	Stanley J. Teich	14 South Main Street New City NY 10956	stansoffice@aol.com	Email
Counsel to Autonomous Municipality of Ponce	Stradling Yocca Carlson & Rauth, PC	Attn: Paul R. Glassman 100 Wilshire Boulevard Santa Monica CA 90401	pglassman@sycr.com	First Class Mail and Email
Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250	Stroock & Stroock & Lavan LLP	Attn: Curt C. Mechling & Sherry J. Millman 180 Maiden Lane New York NY 10038	cmechling@stroock.com smillman@stroock.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al.	Stroock & Stroock & Lavan LLP	Attn: Daniel A. Fliman, Esq. 180 Maiden Lane New York NY 10038-4982	dfliman@stroock.com	Email
Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com khansen@stroock.com jcanfield@stroock.com	Email
Counsel to Vitol Inc.	Susman Godfrey LLP	Attn: Neal S. Manne, Michael C. Kelso 1000 Louisiana Street, Suite 5100 Houston TX 77002	nmanne@susmangodfrey.com mkelso@susmangodfrey.com	First Class Mail and Email
Counsel to Tamrio, Inc.	Tamrio, Inc.	Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681	jlopez@constructorasantiago.com	Email
TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail
Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969		First Class Mail
Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	Attn: Andres W. Lopez P.O. Box 13909 San Juan PR 00918	andres@awllaw.com	First Class Mail and Email
Counsel to Mutual Fund Group and Oppenheimer Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk P.O. Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Cesar A. Lopez-Morales, Jean Lin & Laura Hunt Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530	Cesar.a.lopez-morales@usdoj.gov Jean.lin@usdoj.gov Laura.A.Hunt@usdoj.gov	Email
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Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Calle Encina 1550 Caparra Heights San Juan PR 00920	unionecfse@yahoo.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	PO Box 70344, CMM33 San Juan PR 00936-8344		First Class Mail
Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
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Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Héctor Vélez Cruz, Associate Regional Counsel Office of Regional Counsel, U.S. EPA Region 2 City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 Guaynabo PR 00968-8069	velez.hector@epa.gov	Email
Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611	mark.gallagher@usdoj.gov	Email
Counsel to United States Department of Justice, Civil Division, the United States of America and U.S. Army Corps of Engineers	United States Department of Justice Civil Division	Attn: Matthew J. Troy & Michael J. Quinn 1100 L Street, N.W. Room 10030 Washington DC 20530		First Class Mail
Counsel to United States Department of Justice, Civil Division, the United States of America and U.S. Army Corps of Engineers	United States Department of Justice Civil Division	Attn: Matthew J. Troy & Michael J. Quinn PO Box 875 Ben Franklin Station Washington DC 20044-0875		First Class Mail

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the United States Of America, U.S. Army Corps Of Engineers, Among Other Agencies And Departments Of The United States	United States Department of Justice, Civil Division	Attn: Jonathan E. Jacobson PO Box 875 Ben Franklin Station Washington DC 20044-0875		First Class Mail
Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250		First Class Mail
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201		First Class Mail
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: Jeff Sessions 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail
Federal Agency	US Department of Labor (DOL)	Attn: Alexander R. Acosta Office of the Solicitor, N-2700 Frances Perkins Building, 200 Constitution Ave Washington DC 20210		First Class Mail
Office of the United States Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Daniel M. McDermott Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
Counsel to Cooperativa de Seguros Múltiples de Puerto Rico	Valdes Ortiz Law Offices, PA	Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467	hvaldes@v-olaw.com	Email
Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrique Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
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Counsel to Medical Card System, Inc., MCS Health Management Options, Inc., and MCS Advantage, Inc.	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 1225 Ave. Ponce de León Suite 1503 San Juan PR 00907-3984	ramonvinas@vinasllc.com	Email

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Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Elias Sánchez-Sifonte, Attorneys for Defendants State	Weinstein-Bacal, Miller & Vega, P.S.C.	Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega-Villalba	swb@wbmvlaw.com	Email
Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq.	gkurtz@whitecase.com jcunningham@whitecase.com	Email
Counsel to UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: Jason N. Zakia & Cheryl Tedeschi Sloane Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352	jzakia@whitecase.com csloane@whitecase.com	Email
Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091	Wilbert Lopez Moreno & Asociados	Attn: Wilbert Lopez Moreno 1272 Ave. Jesus T. Pinero San Juan PR 00921	wilbert_lopez@yahoo.com	Email
Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917	william.m.vidal@gmail.com	Email
Interested Party	William Santiago-Sastre, Esq.	Attn: William Santiago-Sastre, Esq. USDCPR 201106 PO Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Counsel to Bettina Whyte, the COFINA Agent	Willkie Farr & Gallagher, LLP	Attn: Matthew A. Feldman, Joseph G. Minias, Martin L. Seidel, James C. Dugan, Jeffrey B. Korn, Tariq Mundiya, Paul V. Shalhoub, & Antonio Yanez, Jr. 787 Seventh Avenue New York NY 10019	mfeldman@willkie.com jminias@willkie.com mseidel@willkie.com jdugan@willkie.com jkorn@willkie.com tmundiya@willkie.com pshalhoub@willkie.com ayanez@willkie.com	Email
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Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP	Attn: James L. Patton, Robert S. Brady, & John T. Dorsey Rodney Square 1000 North King Street Wilmington DE 19801	jpatton@ycst.com rbrady@ycst.com jdorsey@ycst.com	Email

**Exhibit B**

Exhibit B

Affected Claimants Service List

Served as set forth below

MMLID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE	EMAIL	METHOD OF SERVICE
1567526	Lehman Brothers Special Financing Inc.	Attn: Abhishek Kalra	277 Park Avenue, 46th Floor		New York	NY	10172		First Class Mail
1567526	Lehman Brothers Special Financing Inc.	Jones Day	Attn: Locke R. McMurray	250 Vesey Street	New York	NY	10281		First Class Mail
1567526	Lehman Brothers Special Financing Inc.	c/o Kristine Dickson, Lehman Brothers Holdings Inc	277 Park Avenue, 46th Floor		New York	NY	10172	kristine.dickson@lehmanholdings.com	First Class Mail and Email